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Attorney for GMW Fire Protection, Inc.

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ALASKA

|                                  |   |                               |
|----------------------------------|---|-------------------------------|
|                                  | ) |                               |
| THE UNITED STATES for the use of | ) |                               |
| GMW Fire Protection, Inc.,       | ) |                               |
| an Alaska Corporation,           | ) |                               |
|                                  | ) |                               |
| Plaintiff,                       | ) |                               |
| v.                               | ) |                               |
|                                  | ) |                               |
| KANAG'IQ CONSTRUCTION CO., INC., | ) |                               |
| an Alaska Corporation and        | ) |                               |
| WESTERN SURETY COMPANY, a        | ) |                               |
| South Dakota Corporation,        | ) |                               |
|                                  | ) |                               |
| Defendant.                       | ) |                               |
| <hr/>                            |   | ) Case No. A-05-0170 CV (TMB) |

GMW'S RELY TO DEFENDANTS' OPPOSITION TO GMW' COST BILL

Defendants object to the clerk's taxation of costs in this case relying upon a case discussing attorney fees, not costs.<sup>1</sup> Defendants ignore Federal Rule of Civil Procedure 54 which provides for the taxing of costs in this case. It states:

Except when express provision therefor is made either in a statute of the United States or in these rules, costs other than attorneys' fees shall be allowed as of course

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<sup>1</sup> U.S. v. Summit Construction Co., 892 F.2d 788 (9<sup>th</sup> Cir. 1989). Also, F.D. Rich Co. v. Industrial Lumber Co., 417 U.S. 116, 127, 94 S.Ct. 2157, 2164, 40 L.Ed.2d 703 (1974) on which Summit relies, dealt with attorney fees and not costs.

to the prevailing party unless the court otherwise directs....

Defendants opposition it unfounded and unsupported and should be denied.

Respectfully submitted this 11<sup>th</sup> day of February, 2008.

s/ Sarah J. Tugman  
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CERTIFICATE OF SERVICE

I hereby certify that on the 11th day of February, 2008, a copy of the foregoing document was served electronically on Tom Gingras, attorney for Kanag'Iq Construction, Inc.

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